

TAX COMMISSION. PROPERTY TAX DIVISION.

[816]

NATURAL RESOURCES ASSESSMENT RECORDS, 1909#

DESCRIPTION: These record books consist of property schedules, including personal property from 1909 and real property beginning in 1919. Certifications testifying to the validity of the information are present through 1937. By the late 1930s, for companies with holdings in multiple taxing districts, the Tax Commission often provides recapitulations summarizing the total values of the holdings in each district. The schedules were produced to show the values at which the Tax Commission (or until 1931 its predecessor, the Board of Equalization) assessed natural resource extraction companies' property in various counties and taxing districts. Natural resource companies assessed include metal mines (e.g., gold, silver, lead, etc.) and non-metal mines (e.g., coal, oil, gas, salt, etc.).

In 1909, the legislature made it one of the duties of the Board of Equalization to assess "...all the machinery used in mining, and all property and surface improvements upon or appurtenant to mines and mining claims, which have a value separate and independent of all such mines or mining claims..." Refinements in the law in 1919 added real property to the property subject to central assessment.

For each corporation, the books give property schedules, with one of each schedule for each county or taxing district (many specified by code) in which the business operates. Property schedules itemize improvements, machinery, and other personal property and their values. Starting in 1919, similar schedules showing real property are included.

For real estate owned by a mining company but used for non-mining purposes or lands containing non-metalliferous deposits assessment was at full value or a percentage of market value, so the real property schedules in such instances give the legal description of land owned, acreage and value. Metalliferous mines were based in part on a fixed fee per acre, so

acreage and values are recorded for this type of mine as well. However, the value of a metalliferous mine also was based in part on a multiple of the net proceeds. Thus until 1939 the schedules show detailed production records and gross proceeds of the mine less itemized business deductions and exemptions (i.e., net proceeds). By 1939 only the value as a multiple of net proceeds is recorded, rather than the calculations; the acreage and value based on that acreage continue to be noted.

If any property assessments are contested and changed, the old values are crossed out and the amended valuations shown. Until 1938, a statement signed by the Board of Equalization or Tax Commission President/Chairman and/or Secretary briefly summarized the information and certified its validity. By the late 1930s, recapitulations often summarize the total values of holdings for a company in each of the various counties and taxing districts.

ARRANGEMENT: From 1909 through 1937, the series is chronological by year, thereunder alphabetical by county, thereunder alphabetical by company name, with some exceptions (see RESEARCH NOTE). From 1938 through 1961, the series is chronological by year, thereunder alphabetical by company name. Since 1962, the series is chronological by year, thereunder alphabetical by category of company, thereunder alphabetical by company name.

RESEARCH NOTE: The 1909 and 1911 volumes were bound with the counties out of order. Also, the 1910 volume has Utah county listed before Uintah county and the 1917 through 1919 volumes have San Juan and San Pete counties listed before Salt Lake county. The 1917 volume further has Sevier county inserted at the end. From 1933 through 1937, Salt Lake and Utah counties also appear out of alphabetic sequence as the holdings in each county were numerous enough for the records of each county to be bound in their own volume. In 1933, a few additional assessments were bound at the end of the appropriate county listings.

In 1962, the oil and gas companies begin to be kept in volumes separate from those of the other mining companies. In 1982, separate volumes were made for the categories of metal mines, non-metal mines, and oil and gas. In 1983, the coal mines were put in their own volume, separated from the other non-metal mines, and by 1984, the sand and gravel companies were separated.

RELATED RECORDS: NATURAL RESOURCES ANNUAL PROPERTY RETURNS, series 2476, are the lists of property and valuations provided by the companies which constitute much of the raw data from which these assessment records are derived. The Tax Commission also gathered information from other reports submitted by the companies#for example, series 2439, MINE NET PROCEEDS RETURNS and OCCUPATION TAX AND NET PROCEEDS RETURNS, Series 14266#and by the counties, such as series 14253, ASSESSOR'S REPORTS OF MINING COMPANIES.

MINUTES of the Board of Equalization, series 2429 and of the Tax Commission, series 2170

record disputes of assessments which account for some of the changes made here. PUBLIC UTILITY AND NATURAL RESOURCES RECAPITULATIONS, series 14252, which record total valuations also include a guide to the codes used to specify tax districts. For mine property before central assessment was initiated, the researcher may wish to consult the holdings of the individual counties, usually as part of the assessor's or auditor's office.

PROCESSING NOTE: This is an on-going series. It initially was processed only through 1984 because of a 10-year retention before transfer to the Archives. The series was classified and scheduled in 1991. It was archivally processed by A.C. Cone in 1994. The processed portion of the series was microfilmed in 1995 with the volumes destroyed following filming as they lacked intrinsic value.

GAPS IN THE SERIES: Some volumes are missing: 1929 S#Z, 1930 S#Z, 1933 Beaver#Emery, 1933 Garfield#Juab, and 1937 Salt Lake.

CONTAINER LIST

Reel	Description
1	1909; Counties
1	1910; Counties
2	1911; Counties
2	1912; Counties
2	1913; Counties, A#R
3	1913; Counties, S#W
3	1914; Counties, A#R
3	1914; Counties, S#Z
4	1915; Counties, A#R
4	1915; Counties, S#W
4	1916; Counties, A#R
4	1916; Counties, S#Z
4	1917; Counties, A#R
4	1917; Counties, S#Z
4	1918; Counties, A#R
4	1918; Counties, S#Z
4	1919; Counties, A#R
5	1919; Counties, S#Z
5	1920; Counties, A#R
6	1920; Counties, S#Z
7	1921; Counties, A#R
7	1921; Counties, S#Z
7	1922; Counties, A#R
8	1922; Counties, S#Z
8	1923; Counties, A#R
8	1923; Counties, S#Z
9	1924; Counties, A#R

Reel	Description
9	1924; Counties, S#Z
9	1925; Counties, A#R
10	1925; Counties, S#Z
10	1926; Counties, A#R
10	1926; Counties, S#Z
11	1927; Counties, A#R
11	1927; Counties, S#Z
11	1928; Counties, A#R
12	1928; Counties, S#Z
12	1929; Counties, A#R
13	1930; Counties, A#R
13	1931; Counties, Beaver#Iron
13	1931; Counties, Juab#Rich
14	1931; Counties, Salt Lake#Sevier
14	1931; Counties, Summit#Uintah
15	1931; Counties, Utah#Washington
15	1932; Counties, Beaver#Iron
16	1932; Counties, Juab#Rich
16	1932; Counties, Salt Lake#Sevier
16	1932; Counties, Summit#Uintah
17	1932; Counties, Utah#Washington
17	1933; Counties, Kane#Rich, San Juan#Summit
17	1933; Counties, Salt Lake
17	1933; Counties, Tooele
18	1933; Counties, Uintah, Wasatch#Washington
18	1933; Counties, Utah
18	1934; Counties, Beaver#Emery
18	1934; Counties, Garfield#Juab
19	1934; Counties, Kane#Rich, San Juan#Summit
19	1934; Counties, Salt Lake
19	1934; Counties, Tooele
19	1934; Counties, Utah
20	1934; Counties, Uintah, Wasatch#Washington
20	1935; Counties, Beaver#Emery
20	1935; Counties, Garfield#Juab
20	1935; Counties, Kane#Rich, San Juan#Summit
21	1935; Counties, Salt Lake
21	1935; Counties, Tooele
21	1935; Counties, Uintah, Wasatch#Washington
21	1935; Counties, Utah
22	1936; Counties, Beaver#Emery
22	1936; Counties, Garfield#Juab
22	1936; Counties, Kane#Rich, San Juan#Summit
22	1936; Counties, Salt Lake
23	1936; Counties, Tooele
23	1936; Counties, Uintah, Wasatch#Washington
23	1936; Counties, Utah
23	1937; Counties, Beaver#Emery

Reel	Description
24	1937; Counties, Garfield#Juab
24	1937; Counties, Kane#Rich, San Juan#Summit
24	1937; Counties, Tooele
25	1937; Counties, Uintah, Wasatch#Washington
25	1937; Counties, Utah
25	1938; Mines, A#C
25	1938; Mines, D#J
26	1938; Mines, K#O
26	1938; Mines, P#S
26	1938; Mines, T#Z
26	1939; Mines, A#C
26	1939; Mines, D#J
27	1939; Mines, K#O
27	1939; Mines, P#S
27	1939; Mines, T#Z
27	1940; Mines, A#C
27	1940; Mines, D#J
28	1940; Mines, K#O
28	1940; Mines, P#S
28	1940; Mines, T#Z
28	1941; Mines, A#C
28	1941; Mines, D#J
29	1941; Mines, K#O
29	1941; Mines, P#S
29	1941; Mines, T#Z
29	1942; Mines, A#C
29	1942; Mines, D#J
30	1942; Mines, K#O
30	1942; Mines, P#S
30	1942; Mines, T#Z
30	1943; Mines, A#C
30	1943; Mines, D#J
31	1943; Mines, K#O
31	1943; Mines, P#S
31	1943; Mines, T#Z
31	1944; Mines, A#C
31	1944; Mines, D#J
32	1944; Mines, K#O
32	1944; Mines, P#S
32	1944; Mines, T#Z
32	1945; Mines, A#C
32	1945; Mines, D#J
33	1945; Mines, K#O
33	1945; Mines, P#S
33	1945; Mines, T#Z
33	1946; Mines, A#C
33	1946; Mines, D#J
34	1946; Mines, K#O

Reel	Description
34	1946; Mines, P#S
34	1946; Mines, T#Z
34	1947; Mines, A#C
34	1947; Mines, D#J
35	1947; Mines, K#O
35	1947; Mines, P#S
35	1947; Mines, T#Z
35	1948; Mines, A#C
35	1948; Mines, D#J
35	1948; Mines, K#O
36	1948; Mines, P#S
36	1948; Mines, T#Z
36	1949; Mines, A#C
36	1949; Mines, D#J
36	1949; Mines, K#O
37	1949; Mines, P#S
37	1949; Mines, T#Z
37	1950; Mines, A#C
37	1950; Mines, D#J
37	1950; Mines, K#O
38	1950; Mines, P#S
38	1950; Mines, T#Z
38	1951; Mines, A#C
38	1951; Mines, D#J
38	1951; Mines, K#O
39	1951; Mines, P#S
39	1951; Mines, T#Z
39	1952; Mines, A#C
39	1952; Mines, D#J
39	1952; Mines, K#O
40	1952; Mines, P#S
40	1952; Mines, T#Z
40	1953; Mines, A#C
40	1953; Mines, D#J
40	1953; Mines, K#O
41	1953; Mines, P#S
41	1953; Mines, T#Z
41	1954; Mines, A#C
41	1954; Mines, D#J
41	1954; Mines, K#O
42	1954; Mines, P#T
42	1954; Mines, U#Z [see reel 43]
42	1955; Mines, A#C
42	1955; Mines, D#J
42	1955; Mines, K#O
42	1955; Mines, P#T
43	1954; Mines, U#Z
44	1955; Mines, U#Z

Reel	Description
44	1956; Mines, A#C
44	1956; Mines, D#J
44	1956; Mines, K#O
45	1956; Mines, P#T
45	1956; Mines, U#Z
45	1957; Mines, A#C
45	1957; Mines, D#J
46	1957; Mines, K#O
46	1957; Mines, P#T
46	1957; Mines, U#Z
46	1958; Mines, A#C
47	1958; Mines, D#J
47	1958; Mines, K#O
47	1958; Mines, P#T
47	1958; Mines, U#Z
47	1959; Mines, A#C
48	1959; Mines, D#J
48	1959; Mines, K#O
48	1959; Mines, P#T
48	1959; Mines, U#Z
48	1960; Mines, A#C
49	1960; Mines, D#J
49	1960; Mines, K#O
49	1960; Mines, P#T
49	1960; Mines, U#Z
49	1961; Mines, A#C
50	1961; Mines, D#J
50	1961; Mines, K#O
50	1961; Mines, P#T
50	1961; Mines, U#Z
50	1962; Mines, A#C
51	1962; Mines, D#J
51	1962; Mines, K#O
51	1962; Mines, P#T
51	1962; Mines, U#Z
51	1962; Oil & Gas Co's.
52	1963; Mines, A#C
52	1963; Mines, D#J
52	1963; Mines, K#O
52	1963; Mines, P#T
52	1963; Mines, U#Z
53	1963; Oil & Gas Co's.
53	1964; Mines, A#C
53	1964; Mines, D#J
53	1964; Mines, K#O
53	1964; Mines, P#T
54	1964; Mines, U#Z
54	1964; Oil & Gas Co's.

Reel	Description
54	1965; Mines, A#C
54	1965; Mines, D#J
54	1965; Mines, K#O
55	1965; Mines, P#T
55	1965; Mines, U#Z
55	1965; Oil & Gas Co's.
55	1966; Mines, A#C
55	1966; Mines, D#J
56	1966; Mines, K#O
56	1966; Mines, P#T
56	1966; Mines, U#Z
56	1966; Oil & Gas Co's.
56	1967; Mines, A#C
57	1967; Mines, D#J
57	1967; Mines, K#O
57	1967; Mines, P#T
57	1967; Mines, U#Z
57	1967; Oil & Gas Co's.
58	1968; Mines, A#C
58	1968; Mines, D#J
58	1968; Mines, K#O
58	1968; Mines, P#T
58	1968; Mines, U#Z
58	1968; Oil & Gas Co's.
59	1969; Mines, A#C
59	1969; Mines, D#J
59	1969; Mines, K#O
59	1969; Mines, P#T
60	1969; Mines, U#Z
60	1969; Oil & Gas Co's.
60	1970; Mines, A#C
60	1970; Mines, D#J
60	1970; Mines, K#O
61	1970; Mines, P#T
61	1970; Mines, U#Z
61	1970; Oil & Gas Co's.
62	1971; Mines, A#C
62	1971; Mines, D#J
62	1971; Mines, K#O
62	1971; Mines, P#T
62	1971; Mines, U#Z
62	1971; Oil & Gas Co's.
63	1972; Mines, A#C
63	1972; Mines, D#J
63	1972; Mines, K#O
63	1972; Mines, P#T
63	1972; Mines, U#Z
63	1972; Oil & Gas Co's.

Reel	Description
64	1973; Mines, A#C
64	1973; Mines, D#J
64	1973; Mines, K#O
64	1973; Mines, P#T
64	1973; Mines, U#Z
64	1973; Oil & Gas Co's.
65	1974; Mines, A#C
65	1974; Mines, D#J
65	1974; Mines, K#O
65	1974; Mines, P#T
65	1974; Mines, U#Z
65	1974; Oil & Gas Co's.
66	1975; Mines, A#C
66	1975; Mines, D#J
66	1975; Mines, K#O
66	1975; Mines, P#T
66	1975; Mines, U#Z
66	1975; Oil & Gas Co's.
67	1976; Mines, A#C
67	1976; Mines, D#J
67	1976; Mines, K#O
67	1976; Mines, P#T
67	1976; Mines, U#Z
68	1976; Oil & Gas Co's.
68	1977; Mines, A#C
68	1977; Mines, D#J
68	1977; Mines, K#O
68	1977; Mines, P#T
69	1977; Mines, U#Z
69	1977; Oil & Gas Co's.
69	1978; Mines, A#C
69	1978; Mines, D#J
69	1978; Mines, K#O
70	1978; Mines, P#T
70	1978; Mines, U#Z
70	1978; Oil & Gas Co's.
70	1979; Mines, A#C
70	1979; Mines, D#J
71	1979; Mines, K#O
71	1979; Mines, P#T
71	1979; Mines, U#Z
71	1979; Oil & Gas Co's.
71	1980; Mines, A#C
72	1980; Mines, D#J
72	1980; Mines, K#O
72	1980; Mines, P#T
72	1980; Mines, U#Z
72	1980; Oil & Gas Co's.

Reel	Description
73	1981; Mines, A#C
73	1981; Mines, D#J
73	1981; Mines, K#O
73	1981; Mines, P#T
74	1981; Mines, U#Z
74	1981; Oil & Gas Co's.
74	1982, Metal Mines, A#C
74	1982, Metal Mines, D#J
74	1982, Metal Mines, K#O
75	1982, Metal Mines, P#Z
75	1982, Non-Metal Mines, A#J
75	1982, Non-Metal Mines, K#Z
75	1982, Oil & Gas Co's.
75	1983, Coal Mines
76	1983, Metal Mines, A#C
76	1983, Metal Mines, D#J
76	1983, Metal Mines, K#O
76	1983, Metal Mines, P#Z
76	1983, Non-Metal Mines
77	1983, Oil & Gas Co's.
77	1984, Coal Mines
77	1984, Metal Mines, A#C
77	1984, Metal Mines, D#J
77	1984, Metal Mines, K#O
78	1984, Metal Mines, P#Z
78	1984, Non-Metal Mines
78	1984, Oil & Gas Co's.
78	1984, Sand & Gravel